Bill to amend the Cochin Income-tax Regulation.

Mr. Thomas Manjuran:—I beg to introduce the Bill to amend the Cochin Income tax Regulation.

As stated in the statement of objects and reasons the Indian Income Tax Act has, of late, been extensively amended. The Government consider that it is expedient to bring the Cochin Income Tax Regulation into line with the British Act. Certain clerical mistakes that existed in our Regulation have also to be corrected. These amendments introduced in British India are some of them of a very far reaching character and not intended to operate against the interests of the tax payer. In fact several of these amendments are intended to protect the interests of the tax-payer. There are amendments which may be construed to be not in favour of the tax payer also. Now these amendments are, as the Bill shows, numerous and of course have to be examined by a Select Committee and I shall presently move for the appointment of one. I do not know whether I should go into the nature of the provisions of the Bill since to do so will be unnecessarily taking away the time of the House. With these observations I beg to move for the introduction of the Bill.

Mr. C. J. Mathew:—I second it.

Motion put and carried.

Mr. C. J. Mathew:—The title of the Bill is "A Bill to amend the Cochin Income Tax Regulation VIII of 1108"

Mr. Thomas Manjuran:—I move that the Bill be referred to a Select Committee consisting of the following members namely, the Diwan Peishkar, Messrs. Joseph Pettah, C. A. Ouseph, A. Sivarama Menon, S. S. Koder, Dr. K. Sankara Menon and the Government Advocate.

Mr. C. J. Mathew:—I second it.

Mr. K. M. Ibrahim:—I propose the name of Mr. T. A. Ramachandra Ayyar also.

Mr. P. Kumaran Ezhuthassan:—I second it.

Motion put and carried.

President:—The Committee should report within a month, the Diwan Peishkar to be the Chairman.

Bill to amend the Cochin Municipal Regulation.

Mr. Thomas Manjuran:—I beg to introduce the Bill to amend

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